

House Bill 1002

By: Representatives Day of the 163rd, Harbin of the 118th, Cox of the 102nd, Stephens of the 164th, Chambers of the 81st, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption with respect to the sale of certain emergency preparedness products for a limited period of time; to provide for conditions and exclusions; to provide for powers, duties, and authority of the state revenue commissioner; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by adding a new paragraph immediately following paragraph (75) to be designated paragraph (75.1), to read as follows:

"(75.1)(A) The sale of any emergency preparedness item. The exemption provided by this paragraph shall apply only to sales occurring during a period commencing at 12:01 A.M. on June 1, 2006, and concluding at 12:00 Midnight on June 12, 2006.

(B) As used in this paragraph, the term 'emergency preparedness item' means:

- (i) Any portable self-powered light source selling for \$20.00 or less;
- (ii) Any portable self-powered radio, two-way radio, or weatherband radio selling for \$50.00 or less;
- (iii) Any tarpaulin or other flexible waterproof sheeting selling for \$50.00 or less;
- (iv) Any self-contained first-aid kit selling for \$30.00 or less;
- (v) Any ground anchor system or tie-down kit selling for \$50.00 or less;
- (vi) Any gas or diesel fuel tank selling for \$25.00 or less;
- (vii) Any package of AA-cell, C-cell, D-cell, 6 volt, or 9 volt batteries, excluding automobile and boat batteries, selling for \$30.00 or less;
- (viii) Any nonelectric food storage cooler selling for \$30.00 or less; and

1 (ix) Any portable generator used to provide light or communications or preserve food
2 in the event of a power outage selling for \$750.00 or less.

3 (C) The commissioner shall promulgate any rules and regulations necessary to
4 implement and administer this paragraph including but not be limited to a list of those
5 articles and items qualifying for the exemption pursuant to this paragraph;"

6 **SECTION 2.**

7 This Act shall become effective upon its approval by the Governor or upon its becoming law
8 without such approval.

9 **SECTION 3.**

10 All laws and parts of laws in conflict with this Act are repealed.